

Regular Session, 2009

SENATE BILL NO. 256

BY SENATOR MURRAY

SPECIAL DISTRICTS. Authorizes the French Quarter-Marigny Historic Area Management District to levy taxes and parcel fees. (8/15/09)

1 AN ACT

2 To amend and reenact R.S. 25:799(D)(2)(b), and to enact R.S. 25:799(I), (J), and (K),
3 relative to the French Quarter-Marigny Historic Area Management District; to
4 provide relative to powers; to authorize the levying of taxes and parcel fees; to
5 provide for a budget; and to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 25:799(D)(2)(b) is hereby amended and reenacted and R.S.
9 25:799(I), (J), and (K) are hereby enacted to read as follows:

10 §799. Creation of the French Quarter-Marigny Historic Area Management District

11 * * *

12 D.(1) * * *

13 (2) Notwithstanding any power or authority granted elsewhere in this Part,
14 the board shall have no power or authority:

15 * * *

16 (b) Related to ~~levying taxes~~, creating bond indebtedness, exercising eminent
17 domain, zoning, regulating historic preservation or land use, permitting, or

1 prosecuting or citing violations.

2 * * *

3 **I. Plan. (1) The board shall prepare or cause to be prepared a plan or**
4 **plans, such plan or plans and the plan provided for in Subsection J of this**
5 **Section being collectively referred to in this Section as the "plan," specifying the**
6 **public improvements, facilities, and services proposed to be furnished,**
7 **constructed, or acquired for the district, and it shall conduct such hearings,**
8 **publish such notice with respect thereto, and disseminate such information as**
9 **it, in the exercise of its sound discretion, may deem to be appropriate or**
10 **advisable and in the public interest.**

11 **(2) Any plan shall include:**

12 **(a) An estimate of the annual and aggregate cost of acquiring,**
13 **constructing, or providing the services, improvements, or facilities set forth**
14 **therein.**

15 **(b) An estimate of the aggregate number of mills or fees required to be**
16 **levied in each year on the taxable real property within the district in order to**
17 **provide the funds required for the implementation or effectuation of the plan**
18 **for furnishing the services specified and for capital improvements, or both.**

19 **J. Taxing authority. (1)(a) The governing authority of the city of New**
20 **Orleans is hereby authorized to levy and collect the special taxes or fees, as**
21 **authorized by the district, for a term not to exceed eight years, in the same**
22 **manner and at the same time as all other ad valorem taxes on property subject**
23 **to taxation by the city are levied and collected, a special ad valorem tax on**
24 **commercial property, not to exceed eight mills, and fees upon all taxable real**
25 **property zoned for residential use, not to exceed two hundred dollars per**
26 **parcel, situated within the boundaries of the district. The tax or fee herein**
27 **authorized shall be levied and collected only after the question of its imposition**
28 **has been submitted to and approved by a majority of the registered voters of the**
29 **district voting on the question at a mayoral or congressional election to be**

1 conducted in accordance with provisions of the Louisiana Election Code. No
2 such tax or fee shall be levied until a plan requiring or requesting the levy of a
3 tax or fee is finally and conclusively adopted in accordance with the procedures
4 prescribed in this Section.

5 (b) The tax or fee may be renewed subject to the provisions of
6 Subparagraph (a) of this Paragraph.

7 (2) The proceeds of the tax or fee shall be used solely and exclusively for
8 the purpose and benefit of the district; however, the city may retain one percent
9 of the amount collected as a collection fee. Proceeds shall be paid over to the
10 Board of Liquidation, City Debt, day-by-day as they are collected and received
11 by the appropriate officials of the city of New Orleans and maintained in a
12 separate account. The proceeds shall be paid out by the Board of Liquidation,
13 City Debt, solely for the purposes herein provided upon warrants or drafts
14 drawn on the Board of Liquidation, City Debt, by the appropriate officials of
15 the city and the treasurer of the district.

16 (3) Any milage or parcel fee that is unpaid shall be added to the tax rolls
17 of the city and shall be enforced with the same authority and subject to the same
18 penalties and procedures as unpaid ad valorem taxes.

19 K. Budget. (1) The board of commissioners shall adopt an annual budget
20 in accordance with the Louisiana Local Government Budget Act, R.S. 39:1301
21 et seq. The budget and all amendments shall be subject to the approval of the
22 governing authority of the city of New Orleans.

23 (2) The district shall be subject to audit by the legislative auditor
24 pursuant to R.S. 24:513.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by James Benton.

DIGEST

Present law provides that board will not have any powers related to levying taxes, creating bond indebtedness, exercising eminent domain, zoning, regulating historic preservation or land use, permitting, or prosecuting or citing violations.

Proposed law retains present law but removes the restriction which prevents the board from having the power to levy taxes.

Proposed law provides that the board shall prepare or cause to be prepared a plan or plans, specifying the public improvements, facilities, and services proposed to be furnished, constructed, or acquired for the district, and it shall conduct such hearings, publish such notice with respect thereto, and disseminate such information as it, in the exercise of its sound discretion, may deem to be appropriate or advisable and in the public interest.

Proposed law provides that any plan will include:

- (a) An estimate of the annual and aggregate cost of acquiring, constructing, or providing the services, improvements, or facilities set forth therein.
- (b) An estimate of the aggregate number of mills or fees required to be levied in each year on the taxable real property within the district in order to provide the funds required for the implementation or effectuation of the plan for furnishing the services specified and for capital improvements, or both.

Proposed law provides that the governing authority of the city of New Orleans is authorized to levy and collect the special taxes or fees authorized by the district for a term not to exceed eight years, in the same manner and at the same time as all other ad valorem taxes on property subject to taxation by the city are levied and collected, a special ad valorem tax on commercial property, not to exceed eight mills, or fees upon all taxable real property zoned for residential use, not to exceed \$200 per parcel. The tax or fee be shall levied and collected only after the question of its imposition has been submitted to and approved by a majority of the registered voters of the district voting on the question at a mayoral or congressional election to be conducted in accordance with provisions of the Louisiana Election Code.

Proposed law provides that the proceeds of the tax or fee shall be used solely and exclusively for the purpose and benefit of the district; however, the city may retain one percent of the amount collected as a collection fee. The proceeds shall be paid over to the Board of Liquidation, City Debt, day-by-day as they are collected and received by the appropriate officials of the city of New Orleans and maintained in a separate account.

Proposed law provides that the board of commissioners shall adopt an annual budget in accordance with the Louisiana Local Government Budget Act. The budget and all amendments shall be subject to the approval of the governing authority of the city of New Orleans.

Proposed law provides that the district shall be subject to audit by the legislative auditor.

Effective August 15, 2009.

(Amends R.S. 25:799(D)(2)(b); adds R.S. 25:799(I), (J), and (K))